

FINANCIAL MANAGEMENT

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CHAPTER 8: FINANCIAL MANAGEMENT

INTRODUCTION

Accurate financial record-keeping, including timely deposit, payment, and accounting of Community Development Block Grant (CDBG) funds is crucial to the successful management of a CDBG funded project. Units of General Local Government (UGLGs) must take the following steps to develop a financial management system to receive grant funds:

- Appoint a person to be responsible for Financial Management and Reporting tasks;
- Establish separate ledger accounts, and establish procedures to receive and disburse project funds;
- Establish paper and electronic accounting records; and
- Establish procedures for approving invoices, submitting claims, and issuing payments to vendors.

Financial record-keeping is a fundamental responsibility of the UGLG's Chief Financial Officer, such as the Treasurer or Clerk. The UGLG's financial procedures must be consistent with Generally Accepted Accounting Principles (GAAP) and federal requirements described in this chapter.

The *Grant Agreement* contains important information pertaining to grant expiration dates and financial obligations of all participants.

No requests for grant funds will be considered by the Division of Energy, Housing and Community Resources (DEHCR) until the UGLG has executed the *Grant Agreement* and has obtained an official *Release of Funds* letter from DEHCR's Environmental Desk. The UGLG assumes full responsibility for the project, including payment of all project-related contracts executed prior to execution of the *Grant Agreement*.

FINANCIAL RECORDKEEPING

DEHCR has established recordkeeping requirements for CDBG recipients in accordance with 24 CFR 570.490, *Recordkeeping Requirements*. As required by federal regulations, this system of recordkeeping is sufficient to facilitate fiscal reviews and audits of UGLGs.

The CDBG funds must be maintained in a separate account or in a separate fund within an existing account. Detailed records of receipts and expenditures of grant funds must be maintained at all times. Records must be supported by source documents including (but not limited to): deposit receipts, invoices, payments, and contracts awarded.

INCURRING COSTS

Soft Costs, such as professional services (including administration, engineering, and architectural services) and other non-construction related activities may be incurred after the date of the *Grant Award Letter*. **Note: Engineering costs for the project incurred 12 months prior to the submission of the application may be counted as Match. No other budget category qualifies for this credit.**

Hard Costs, such as construction and the purchase of materials, may only be incurred following execution of the *Grant Agreement*, completion of the Environmental Review process, and completion of applicable Labor Standards procedures (*Chapter 4: Environmental Review* and *Chapter 7: Labor Standards*).

IMPORTANT REMINDER!

Improperly procured professional services will **not** be reimbursed.

REQUESTING CDBG FUNDS

CDBG funds for **Soft Costs** may only be requested from DEHCR upon completion of the following:

- Executed *Grant Agreement* with DEHCR;
- *Depository Certification* form (Attachment 8-A);
- *Signature Certification* form (Attachment 8-C) ;
- *Financial Management Contact Person* form (Attachment 8-B);
- DOA-6456: *STAR Authorization for the Electronic Deposit of State of WI Payments* form or DOA-6457: *STAR Vendor Information* form (will be provided by DEHCR upon award)
- DOA-6448: *Taxpayer Identification Number (TIN) Verification* (Substitute W-9) form (will be provided by DEHCR upon award)
- *Development Agreement* received by DEHCR (applicable to PFED and ED projects only); and
- Submission of the CDBG *Request for Payment* form (Attachment 8-D1) and supporting documentation to DEHCR.

Hard costs may only be requested upon completion of the following:

- Environmental Review process and receipt of *Environmental Certification* letter from DEHCR's Environmental Desk.
- Submission of documentation for applicable portions of the Labor Standards process:
 - Complete the *Labor Standards Officer Designee* (Attachment 7-C) and submit to DEHCR;
 - Obtain *Wage Decision* for each CDBG funded activity, and submit *Form 308* (Attachment 7-D) to DEHCR;
 - Document the *Advertisement For Bids* (Attachment 7-H) and submit supporting documentation to DEHCR;
 - Bid Tab Summary;
 - Complete the *Notice of Contractor Award* form (Attachment 7-J) and submit to DEHCR; and
 - Completion of Pre-Construction Conference, strongly recommended (Attachments 7-K, 7-L, and 7-M) and submit supporting documents to DEHCR.

Once the UGLG has received the *Request for Payment* form from DEHCR, and the applicable requirements listed above have been met, the UGLG may request CDBG funds from the *Grant Award* in accordance with the executed *Grant Agreement* budget. The UGLG must submit a copy of the following forms **each time** CDBG funds are requested from DEHCR:

- A copy of the completed *Request for Payment* form (Attachment 8-D1);
- An up-to-date *Cash Control Register* (Attachment 8-E);
- An up-to-date *CDBG Disbursements Journal* (Attachment 8-F);
- An up-to-date *Matching Funds Journal* (Attachment 8-G); and
- Supporting documentation justifying the CDBG payment request (e.g. invoices, receipts, copies of checks already issued).

CDBG funds can be received by check or electronic bank transfer (EBT). If the payment request is approved, the CDBG funds requested will be mailed (as a paper check) or electronically transferred (at the UGLG's preference) directly to the designated financial institution for deposit into the non-interest-bearing checking account that was specified in the *Depository Certification* form. The UGLG must submit the *DOA-6456: STAR Authorization for the Electronic Deposit of State of WI Payments* form to receive CDBG payments via EBT. An UGLG will receive payments by paper check (mailed to the designated financial institution) if the *DOA-6457: STAR Vendor Information* form is submitted.

CDBG funds may be requested in advance of the UGLG's intended date of payment to contractors. This enables the UGLG to use CDBG funds for CDBG payments rather than disbursing local funds and being reimbursed by the CDBG program. Bills must be paid directly from the CDBG **non-interest-bearing** checking account.

UGLG's **may not** request CDBG funds in excess of the amount shown on submitted invoices. CDBG funds drawn **in excess of \$5,000.00** must be disbursed **within three (3) working days** after the funds have been deposited into the UGLG's checking account. If a dispute occurs with a contractor, UGLGs may retain received CDBG funds in the non-interest-bearing checking account **beyond three (3) working days** if the amount is **less than \$5,000.00**.

Administrative funds should be requested in approximate proportion to requests made from project budget categories. For example, if an overall average of 25 percent of the project budget has been drawn, do not expect to receive 50 percent of the administrative budget.

Matching funds must be kept in an account separate from CDBG funds and are to be spent concurrently with, and in proportion to, CDBG funds. The UGLG may earn interest on matching funds. Matching funds may be spent on any project-related costs as specified in the *Grant Agreement* budget table.

CDBG AND MATCHING FUNDS DOCUMENTATION

Supporting documentation for CDBG funds requested must be submitted to DEHCR with each payment request. This must include invoices, and may also include canceled checks or copies of checks issued and bank statements. This documentation must **clearly** identify the items for which CDBG funds were/are going to be expended; calculations or narrative descriptions that identify the expenditures paid with CDBG funds should be attached to invoices that include work beyond the *Grant Agreement* "Scope of Work." Invoices paid with a combination of CDBG and Matching Funds should clearly identify the breakdown of funds being used. Identify costs attributed to CDBG expenditures, match expenditures, and ineligible expenditures, if applicable. Non-project related costs are ineligible for CDBG funds.

Similarly, supporting documentation, including the *Matching Funds Journal* (Attachment 8-G) must be retained for all matching funds disbursements. The UGLG must submit documentation of local match expenditures with each payment request.

When possible, matching funds should be spent concurrently with, and in proportion to, the CDBG funds. Any cost savings on the project will result in cost savings for both the UGLG and the CDBG Program, in proportion to the project funding percentages listed in the executed *Grant Agreement* budget. This means that if the project comes in under budget, a portion of the local dollars are not spent, and a portion of CDBG funds are not spent.

FINAL REQUEST FOR PAYMENT

The final request for payment must be submitted to DEHCR **in accordance with the DEHCR Grant Agreement Timetable. Any CDBG Payment Requests** received by DEHCR **after the final payment request submission date (as stated in the Grant Agreement)** will not be eligible for payment. Funds received from the final request must also be disbursed within three (3) working days.

DEHCR withholds 10% of the total grant amount, up to \$25,000, until the project completion documentation and reporting have been submitted to, and approved by the assigned DEHCR Project Representative. To use 90% of the grant amount, the amount of second to last payment request may be for less than \$5,000.00. The UGLG must checkmark “yes” on the ‘Final Request’ line on the final *Request for Payment* form.

IMPORTANT REMINDER!

Payment Requests received by DEHCR after the final payment request submission date (as stated in the *Grant Agreement*) will not be eligible for payment

The *Final Labor Standards Compliance Report* (FLSCR) **must** be submitted prior to, or with, the final *Request for Payment* form if Labor Standards are applicable to the project. DEHCR reserves the right to withhold funds until the FLSCR is received.

DEHCR reserves the right to **withhold any and all payment requests until: reporting requirements have been met, supporting documentation indicating expenditures is submitted and verified, and all monitoring issues have been resolved.**

DEHCR may terminate the *Grant Agreement* at any time (see applicable section of the *Grant Agreement*) as a result of non-compliance with the grant requirements and suspend all CDBG funds at that time.

IMPORTANT REMINDER!

DEHCR reserves the right to withhold any and all payment requests until: reporting requirements have been met, supporting documentation indicating expenditures is submitted and verified, and all monitoring issues have been resolved.

ATTACHMENTS

Attachments for this chapter are listed below.

ATTACHMENT 8-A:	DEPOSITORY CERTIFICATION (TEMPLATE)
ATTACHMENT 8-A1:	DEPOSITORY CERTIFICATION (SAMPLE)
ATTACHMENT 8-A2:	DEPOSITORY CERTIFICATION (INSTRUCTIONS)
ATTACHMENT 8-B:	FINANCIAL MANAGEMENT CONTACT PERSON (TEMPLATE)
ATTACHMENT 8-B1:	FINANCIAL MANAGEMENT CONTACT PERSON (SAMPLE)
ATTACHMENT 8-B2:	FINANCIAL MANAGEMENT CONTACT PERSON (INSTRUCTIONS)
ATTACHMENT 8-C:	SIGNATURE CERTIFICATION (TEMPLATE)
ATTACHMENT 8-C1:	SIGNATURE CERTIFICATION (SAMPLE)
ATTACHMENT 8-C2:	SIGNATURE CERTIFICATION (INSTRUCTIONS)
ATTACHMENT 8-D1:	REQUEST FOR PAYMENT FORM (SCREENSHOT)
ATTACHMENT 8-D2:	REQUEST FOR PAYMENT FORM (INSTRUCTIONS)
ATTACHMENT 8-E:	CASH CONTROL REGISTER (TEMPLATE)
ATTACHMENT 8-E1:	CASH CONTROL REGISTER (SAMPLE)
ATTACHMENT 8-E2:	CASH CONTROL REGISTER FORM (INSTRUCTIONS)
ATTACHMENT 8-F:	CDBG DISBURSEMENTS JOURNAL (TEMPLATE)
ATTACHMENT 8-F1:	CDBG DISBURSEMENTS JOURNAL (SAMPLE)
ATTACHMENT 8-F2:	CDBG DISBURSEMENTS JOURNAL (INSTRUCTIONS)
ATTACHMENT 8-G:	MATCHING FUNDS JOURNAL (TEMPLATE)
ATTACHMENT 8-G1:	MATCHING FUNDS JOURNAL (SAMPLE)
ATTACHMENT 8-G2:	MATCHING FUNDS JOURNAL (INSTRUCTIONS)

ATTACHMENT 8-A: DEPOSITORY CERTIFICATION (TEMPLATE)

Unit of General Local Government's (UGLG'S) Name: _____

DOA_DEHCR Grant Agreement #: _____

DUNS #: _____

Attn: _____

DEPOSITORY CERTIFICATION

SECTION I

The _____ has been
(Name, **Physical/Street Address**, Zip Code, and Telephone Number of Financial Institution)
designated to receive all funds resulting from the *Grant Agreement* (listed above) which has
been executed between the Wisconsin Department of Administration and the
_____ of _____.
(City/Village/Town/County) (UGLG /Community Name)

- ☐ Yes, the financial institution (listed above) has confirmed that **all mailed checks must be sent to a designated P.O. Box**. Please mail checks to the following address:

Name, **Mailing Address (including P.O. Box)**, and Zip Code of the Financial Institution

- ☐ No, the financial institution (listed above) has confirmed that all mailed checks can be sent to the **PHYSICAL** Street Address (listed above).

These funds will be deposited into account # _____. Checks will require the signatures of two community officials. (Checking Account #)

If funds can be transferred electronically, the routing number for the bank is # _____.

(Signature of the Chief Elected Official)

(Title)

(Date)

(Typed Name of the Chief Elected Official)

Original Form ____ Amended Form ____
(Check One)

SECTION II

The account in **Section I** has been established with this bank. All necessary documentation to legally enable this bank to receive direct deposits to this account without the payee's endorsement is in this bank's custody. All deposits are insured by _____.
(Insurer of CDBG Deposits)

The Depository hereby agrees to immediately notify the recipient local government when a deposit is made to the above account.

(Signature of Bank Officer) _____
(Title) _____
(Date)

(Typed Name of Bank Officer) Emailed _____ Mailed _____ on _____
(Check one) (Date)

Retain the original completed form for the grant files and e-mail or mail a copy to the Project Representative:

**DEHCR Project Representative
Division of Energy, Housing and Community Resources
Bureau of Community Development
Wisconsin Department of Administration
P.O. Box 7970
Madison, WI 53707-7970**

ATTACHMENT 8-A1: DEPOSITORY CERTIFICATION (SAMPLE)

Unit of General Local Government's (UGLG'S) Name: Village of Yourville
DOA_DEHCR Grant Agreement #: PF 16-99
DUNS #: _____
Attn: Susan B. Anthony, Bank Contact

DEPOSITORY CERTIFICATION

SECTION I

The Your Bank, 123 Your Street, Yourville, WI 55055 Ph. # (715) 555-1212 has been
(Name, **Physical/Street Address**, Zip Code, and Telephone Number of Financial Institution)
designated to receive all funds resulting from the *Grant Agreement* (listed above) which has
been executed between the Wisconsin Department of Administration and the Village of
Yourville.
(UGLG/Community Name) (City/Village/Town/County)

☒ Yes, the financial institution (listed above) has confirmed that **all mailed checks must be sent to a designated P.O. Box**. Please mail checks to the following address:
Your Bank, 456 Main Street, P.O. Box #7890, Yourville, WI, 55055-7890
(Name, **Mailing Address (including P.O. Box)**, and Zip Code of the Financial Institution)

☐ No, the financial institution (listed above) has confirmed that all mailed checks can be sent to the **PHYSICAL** Street Address (listed above).

These funds will be deposited into account # 12-345-67. Checks will require the signature of two community officials. (Checking Account #)

If funds can be transferred electronically, the routing number for the bank is # 567891023.

Jane Doe Village President 1/23/2013
(Signature of the Chief Elected Official) (Title) (Date)
Jane Doe Original Form X Amended Form _____
(Typed Name of the Chief Elected Official) (Check One)

SECTION II

The account in Section I has been established with this bank. All necessary documentation to legally enable this bank to receive direct deposits to this account without the payee's endorsement is in this bank's custody. All deposits are insured by F.D.I.C..

The _____ Depository hereby agrees to
(Insurer of CDBG Deposits)
immediately notify the recipient local government when a deposit is made to the above account.

<u>Jane Smith</u> (Signature of Bank Officer)	<u>Bank President</u> (Title)	<u>12/34/2013</u> (Date)
<u>Jane Smith</u> (Typed Name of Bank Officer)	Emailed _____ (Check one)	Mailed _____ on <u>12/34/2013</u> (Date)

Retain the original completed form for the grant files and e-mail or mail a copy to the Project Representative:

**DEHCR Project Representative
Division of Energy, Housing and Community Resources
Bureau of Community Development
Wisconsin Department of Administration
P.O. Box 7970
Madison, WI 53707-7970**

ATTACHMENT 8-A2: DEPOSITORY CERTIFICATION (INSTRUCTIONS)

The Unit of General Local Government (UGLG) must establish a checking account specifically for these CDBG funds. **This account must be separate from all other community accounts and any other CDBG checking accounts.** This account should be set up so that the UGLG receives the cancelled checks with the monthly bank statement. This account must be a **NON-INTEREST-BEARING** checking account. If interest is inadvertently earned on this account, the UGLG must notify DEHCR. Any funds required to be returned must be made payable to the **U.S. Department of Housing and Urban Development** (HUD).

Mail interest payments to: DEHCR Project Representative
Division of Energy, Housing and Community Resources
Bureau of Community Development
Wisconsin Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

Matching funds must be kept in an account separate from the CDBG funds. Matching funds can earn interest.

CDBG funds requested will be deposited directly into the non-interest-bearing checking account. **The payments for CDBG-funded activities need to be paid directly from this account.** Each out-going payment of CDBG funds from this account **must be documented with its corresponding Check (or Electronic Transaction) Number** in the *CDBG Disbursements Journal*. This allows for a clear audit trail of CDBG funds deposited into, and disbursed from, the UGLG's account.

- Fill-in the "UGLG Name", the "DOA-DEHCR Grant Agreement Number", the "DUNS Number", and the "Attn:" fields found in the upper right corner of the *Depository Certification* form. On the "Attn:" line, the UGLG **must** indicate the name of the individual at the bank **who will be responsible** for the receipt of the CDBG checks (if applicable).
- **Section I** identifies the financial institution where the CDBG payments will be sent, and the CDBG Checking Account number for these deposits. Make sure to fill-in **BOTH** the complete **PHYSICAL address** and the complete **MAILING address** of the financial institution. A telephone number for the financial institution must also be provided.

IMPORTANT REMINDER!

Several financial institutions (i.e. "banks") require **incoming mail** to be sent to **a P.O. Box instead of the street address** for their physical location (i.e. "branch office"). *CDBG Fund Payments* may be delayed if the UGLG fails to provide the correct **mailing address** on the *Depository Certification* form.

- The signature in Section I must be that of the UGLG's Chief Elected Official (CEO)(i.e., Mayor, City Council President, Village President, Town Board Chairman, County Board Chairman, or County Executive). Make sure to provide the signature, typed name, and title of the CEO. Fill-in the date the form is signed by the CEO.
- Indicate whether the document the UGLG is completing and submitting is an "Original Form" (if this is the first submission of the form) or an "Amended Form" (if the UGLG is submitting updates/changes to information previously provided to DEHCR).
- **Section II requires the designated local financial institution to notify the UGLG when each grant payment has been received,** and identifies the insurer of the CDBG deposits. The signature in Section II must be that of an official in the designated local financial institution. It is important for the bank official to know that **the community must be notified by telephone the same day** that CDBG funds are received by the bank.
- Indicate whether the form was e-mailed or mailed, and fill-in the date of when the e-mail/mail communication occurs. The UGLG must retain a copy of the completed form with the local CDBG files **AND have the bank retain a copy for its records.** Send the completed form to the assigned CDBG Project Representative.

Should the local financial institution's name, address, or the account number change, **a new form must be completed** and submitted to DEHCR. If the UGLG has any questions, contact DEHCR's Bureau of Community Development.

- When this *Depository Certification* form has been completed, retain a copy of the form for the local CDBG project files.
- Submit the completed *Depository Certification* form to DEHCR. DEHCR prefers electronic submittal(s) of documents, but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the signed form **must** also be kept in the UGLG's local project files.

Email: DOADEHCRCommunityDevelopment@wisconsin.gov

Mail: DEHCR Project Representative
Bureau of Community Development
Division of Energy, Housing and Community Resources
Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

**ATTACHMENT 8-B: FINANCIAL MANAGEMENT CONTACT PERSON
(TEMPLATE)**

FINANCIAL MANAGEMENT CONTACT PERSON

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: _____

GRANT AGREEMENT #: _____

FINANCIAL MANAGEMENT CONTACT PERSON: _____

(Person that will complete the CDBG Request for Disbursement form)

CONTACT PERSON'S TITLE: _____

FIRM (if applicable): _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

PHONE NUMBER: _____

FAX NUMBER: _____

EMAIL ADDRESS: _____

**Submit this form via e-mail (preferred) or postage-paid mail to the UGLG's assigned
CDBG Project Representative in the Division of Energy, Housing and Community
Resources (DEHCR):**

Email: DOADEHCRCommunityDevelopment@wisconsin.gov

Mail: DEHCR Project Representative
Bureau of Community Development
Division of Energy, Housing and Community Resources
Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

**ATTACHMENT 8-B1: FINANCIAL MANAGEMENT CONTACT PERSON
(SAMPLE)**

FINANCIAL MANAGEMENT CONTACT PERSON

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: Village of Yourville

GRANT AGREEMENT #: PF 16-99

FINANCIAL MANAGEMENT CONTACT PERSON: Joe Smith

(Person that will complete the CDBG Request for Disbursement form)

CONTACT PERSON'S TITLE: Grant Administrator / Project Manager

FIRM (if applicable): Smith Engineering & Consultants, LLC

STREET ADDRESS: 987 Main Street

CITY: Madison STATE: WI ZIP CODE: 53706

PHONE NUMBER: (608) 555 - 4321

FAX NUMBER: (608) 555 - 4322

EMAIL ADDRESS: J.Smith@SmithEngrConsult.com

**Submit this form via e-mail (preferred) or postage-paid mail to the UGLG's assigned
CDBG Project Representative in the Division of Energy, Housing and Community
Resources (DEHCR):**

Email: DOADEHCRCommunityDevelopment@wisconsin.gov

Mail: DEHCR Project Representative
Division of Energy, Housing and Community Resources
Bureau of Community Development
Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

ATTACHMENT 8-B2: FINANCIAL MANAGEMENT CONTACT PERSON (INSTRUCTIONS)

The UGLG must designate an individual to serve as the Financial Management Contact Person for the CDBG project. The Financial Management Contact Person should be knowledgeable about the submitted CDBG payment request(s) if questions arise or additional supporting documentation is needed for review.

- Fill-in the “Unit of General Local Government’s (UGLG’s) Name” and the “Grant Agreement Number” fields found in the upper right corner of the *Financial Management Contact Person* form.
- Provide the name of the individual that will serve as the designated Financial Management Contact Person (FMCP) for this CDBG project.
- Provide the job title of the FMCP, the name of the Firm/Business where the FMCP is employed (if applicable), and the street address (including the city, state, and zip code information) where the FMCP can be reached via postage-paid mail.
- Provide a telephone number and an active email address for the FMCP.

Should the designated FMCP’s name, address, or other contact information change, **a new form must be completed** and submitted to DEHCR. If the UGLG has any questions, contact DEHCR’s Bureau of Community Development.

- When this *Financial Management Contact Person* form has been completed, retain a copy of the form for the local CDBG project files.
- Submit the completed form to DEHCR. The Division prefers electronic submittal(s) but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the completed form **must** also be kept in the UGLG’s local project files.

Email: DOADEHCRCommunityDevelopment@wisconsin.gov

Mail: DEHCR Project Representative
Bureau of Community Development
Division of Energy, Housing and Community Resources
Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

ATTACHMENT 8-C1: SIGNATURE CERTIFICATION (SAMPLE)

SIGNATURE CERTIFICATION

UNIT OF GENERAL LOCAL GOVERNMENT'S (UGLG'S) NAME: Village of Yourville

GRANT AGREEMENT #: PF 16-99

The Authorized Signatories cannot include the Chief Elected Official (CEO).

<u>Joe P. Smith</u> Signature of Authorized Person	<u>Grant Admin./Project Mgr.</u> Title	<u>8/15/2016</u> Date
---	---	--------------------------

Typed Name of Authorized Person: Joe Smith

This signature replaces the previously authorized signature of: N/A

<i>Betty Williamson</i>	Village Clerk	8/17/2016
<i>Signature of Authorized Person</i>	<i>Title</i>	<i>Date</i>

Typed Name of Authorized Person: Betty Williamson (New Clerk)

This signature replaces the previously authorized signature of: Abbey Svenson (Previous Clerk)

<i>Glenn W. Stephens</i>	Public Works Director	8/17/2016
<i>Signature of Authorized Person</i>	<i>Title</i>	<i>Date</i>

Typed Name of Authorized Person: Glenn W. Stephens

This signature replaces the previously authorized signature of: N/A

I HEREBY CERTIFY THAT THE ABOVE SIGNATORIES ARE AUTHORIZED TO SIGN THE REQUEST
FOR PAYMENT OF COMMUNITY DEVELOPMENT BLOCK GRANT FUNDS.

<i>Mac ("Big Cheese") McCheese</i>	Village President	8/19/2016
<i>Signature of Chief Elected Official</i>	<i>Title</i>	<i>Date</i>

Typed Name of Chief Elected Official: Mac ("Big Cheese") McCheese

ATTACHMENT 8-C2: SIGNATURE CERTIFICATION (INSTRUCTIONS)

The Unit of General Local Government's (UGLG's) Chief Elected Official (CEO) must authorize at least two (2) individuals to serve as signatories for requesting payment of CDBG funds. Except for the CEO, any local official or employee may be authorized to request CDBG funds. Authorized Signatories do not have to be the same individuals that sign community checks.

The CEO cannot authorize him/herself to be a signatory. The CEO is disqualified from being authorized to request funds, as the CEO is responsible for certifying the Authorized Signatories. The CEO must only sign the *Signature Certification* form **after** the Authorized Signatories have signed and dated the form.

Only the three individuals authorized on the *Signature Certification* form may sign the *Request for Disbursement of Community Development Block Grant Funds* form. Each CDBG payment request requires two (2) signatures, at least one of which must be a representative of the community (Clerk, Treasurer, Public Works Director, Board Member, etc.). Contracted Grant Administrators and their support staff may be authorized to serve as signatories, but only one (1) of the two required signatures on a CDBG payment request may come from a representative of a contracted firm.

- Fill-in the "Unit of General Local Government's (UGLG's) Name" and the "Grant Agreement Number" fields found in the upper right corner of the *Signature Certification* form.
- Fill-in the "[Job] Title" and the "Typed Name" fields pertaining to the person being authorized to serve as a signatory for CDBG payment requests. If the Authorized Signatory is replacing a previously authorized individual, the name of the replaced signatory must be provided. [For example: Betty Williamson, the newly elected Clerk, is replacing former Clerk Abbey Svenson on Attachment 8-C1: *Signature Certification* (SAMPLE).] The CEO may authorize up to three (3) signatories, at least one of which must be a representative of the local community (Clerk, Treasurer, Public Works Director, Board Member, etc.). Common combinations of Authorized Signatories include (but are not limited to):

Example #1:

1. Contracted Grant Administrator
2. Local Clerk
3. Local Board Member

OR

Example #2:

1. Contracted Grant Administrator*
2. Contracted Grant Admin's Assistant*
3. Local Clerk

OR

Example #3:

1. Local Clerk
2. Local Board Member #1
3. Local Board Member #2

*When two (2) representatives of a contracted firm are listed as Authorized Signatories, only one (1) may provide a signature on a CDBG payment request. The second required signature would need to come from the representative of the local community (i.e. the 'Local Clerk' in Example #2 above).

IMPORTANT REMINDER!

The UGLG's CEO **cannot authorize him/herself** to be a signatory. The CEO is disqualified from being authorized to request CDBG funds, as the CEO is responsible for certifying the Authorized Signatories.

- Each Authorized Signatory must provide his/her signature along with the date when they signed the *Signature Certification* form.
- The *Signature Certification* form is not valid until fully signed and dated by the Authorized Signatories and the CEO. The CEO's signature and date signed must be added to the form **after** the Authorized Signatories sign and date the form.

Should the Authorized Signatories' name or authorization status to continue signing the *Request for Disbursement of Community Development Block Grant Funds* forms change, **a new form must be completed** and submitted to DEHCR. If the UGLG has any questions, contact DEHCR's Bureau of Community Development.

- When this *Signature Certification* form has been completed, retain a copy of the signed form for the local CDBG project files.
- Submit the completed form to DEHCR. DEHCR prefers electronic submittal(s) but paper copies are acceptable (one copy). There is no need to utilize postage-paid mail if the signed document is submitted via email, however, a copy of the completed form **must** also be kept in the UGLG's local project files.

Email: DOADEHCRCommunityDevelopment@wisconsin.gov

Mail: DEHCR Project Representative
Division of Energy, Housing and Community Resources
Bureau of Community Development
Department of Administration
P.O. Box 7970
Madison, WI 53707-7970

ATTACHMENT 8-D1: REQUEST FOR PAYMENT FORM (SCREENSHOT)

Division of Energy, Housing and Community Resources
Request for Payment of Community Development Block Grant (CDBG) Funds

PV#: _____

SECTION I: REQUEST FOR PAYMENT		STAR P.O. #: 000000####
Make check payable to: (MUNICIPALITY e.g., CITY OF YOURVILLE) (BANK NAME) – ACCT# (ADD ACCOUNT #) (BANK'S STREET ADDRESS & P.O. BOX #) (CITY), WI (ZIP CODE)	Amount Requested \$ - Contract # (CONTRACT #) Request # FINAL REQUEST? <input type="checkbox"/> NO <input type="checkbox"/> YES	DEHCR Receipt of Request

SECTION II: STATUS OF CDBG FUNDS		The Grantee MUST ATTACH Updated Copies of the: Cash Control Register <input type="checkbox"/> CDBG Disbursements Journal <input type="checkbox"/> Matching Funds Journal <input type="checkbox"/> Invoices for this Payment Request <input type="checkbox"/>
CDBG Grant Amount Awarded..... \$ - Less: CDBG Funds Received to Date..... \$ - Less: Pending CDBG Funds Prev. Requested*..... \$ - Less: CDBG Funds Being Requested..... \$ - CDBG Grant Balance Remaining..... \$ -		
*CDBG Funds Previously Requested But Not Yet Received		

SECTION III: ACTIVITY DETAILS OF AMOUNTS REQUESTED						
Contract Activities	CDBG			Match		
	IDIS Act No.	Prior Payment Requests To Date**	This Payment Request***	Minimum Required	Expended To Date	Percent To Date
(CDBG FUNDED ACTIVITY NAME)	(#####)	\$ -	\$ -	#REF!	\$ -	#DIV/0!
(CDBG FUNDED ACTIVITY NAME)	(#####)	\$ -	\$ -	#REF!	\$ -	#DIV/0!
(CDBG FUNDED ACTIVITY NAME)	(#####)	\$ -	\$ -	#REF!	\$ -	#DIV/0!
(ACTIVITY NAME) (0% CDBG-Funded)	NA	N/A	N/A	100.0%	\$ -	#DIV/0!
(ACTIVITY NAME) (0% CDBG-Funded)	NA	N/A	N/A	100.0%	\$ -	#DIV/0!
(ACTIVITY NAME) (0% CDBG-Funded)	NA	N/A	N/A	100.0%	\$ -	#DIV/0!
Project Totals		\$ -	\$ -	#REF!	\$ -	#DIV/0!
CDBG Total Amount Requested To Date			\$ -			

** Should include both the CDBG Funds Received to Date (all or a portion of cell D13) AND the CDBG Funds Previously Requested But Not Yet Received (all or a portion of cell D14).
 *** CDBG Funds Requested ON THIS DISBURSEMENT.

REMINDER:
 The minimum required Match percentage for the project (listed above) **must** be met when the Final CDBG Payment Request is submitted.

SECTION IV: CERTIFICATION

DEHCR Grant Agreement Execution Date: _____
 Construction Start Date: _____

I hereby certify that: the information reported above is correct; the amount requested is not in excess of current needs; federal funds in excess of \$5,000 will be disbursed in three (3) working days; and, complete and accurate records are being kept to substantiate all expenses related to this request. By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Authorized Recipient Signature	Date
Authorized Recipient Signature	Date

SECTION V: DOA AUTHORIZATION TO PROCESS PAYMENT

Bureau of Community Development Countersignature	Date

Email this completed form and attachments to: OR Mail this completed form and attachments to:	DOADEHCRFiscal@wisconsin.gov and carbon-copy your assigned DEHCR Project Representative DOA Division of Energy, Housing and Community Resources Attn: DEHCR Fiscal P.O. Box 7970 Madison, WI 53707-7970
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ATTACHMENT 8-D2: REQUEST FOR PAYMENT FORM (INSTRUCTIONS)

Much of the information on this form will be pre-printed by DEHCR. The instructions are for the portions of the form the UGLG is to complete. **The pre-printed *Request for Payment* forms will be sent to the UGLG when it is eligible to request funds in one or more of the budget categories. No other form will be accepted.**

SECTION 1

AMOUNT REQUESTED: This is the amount of CDBG funds being requested **at this time** for the specified Grant Agreement/contract number. This information will automatically fill after amounts are entered in Section 3 of the form. Each request (except the final one) must be for **at least \$5,000.00**. Funds drawn **in excess of \$5,000.00** must be disbursed within three (3) working days after the funds have been deposited in the checking account.

REQUEST #: Number consecutively each *Request for Payment* form for this particular Grant Agreement number, beginning with #1. When submitting the Final Request, make sure the UGLG checks the “Yes” line. (See the “Final Request for Payment” section in this chapter for requirements.)

NOTE: If the UGLG has more than one *Grant Agreement*, the UGLG must submit separate *Request for Payment* forms for each *Grant Agreement*.

SECTION 2

CDBG FUNDS RECEIVED TO DATE: List the full amount of CDBG funds previously requested that have already been received from DEHCR by the UGLG.

PENDING CDBG FUNDS PREVIOUSLY REQUESTED: List the full amount of CDBG funds previously requested that have not yet been received from DEHCR by the UGLG.

CDBG FUNDS BEING REQUESTED: This is the full amount of CDBG funds that are being requested in this *Payment Request*. (**PLEASE NOTE:** This information will automatically fill after amounts are entered in Section 3 of the form.)

SECTION 3

CDBG ITEM/ITEM NAME AND CDBG BUDGET: The *Request for Payment* form indicates the **budget categories** and **budget amounts allocated to each category** per the *Grant Agreement*. (This information will be preprinted on the *Request for Payment* form.)

PRIOR PAYMENT REQUESTS TO DATE: Breakdown the total amount of CDBG funds that have been previously requested and/or received, by budget category, and enter the dollar amount(s) on the appropriate line(s).

AMOUNT OF THIS PAYMENT REQUEST: Breakdown the total amount of CDBG funds being requested, by budget category, and enter the dollar amount(s) on the appropriate line(s).

UGLG/UGLG MATCH: Breakdown the total amount of Match funds expended to date, by budget category, and enter the dollar amount(s) on the appropriate line(s). The match amount(s) should reflect the amounts, listed by budget category, in the *Matching Funds Journal* (Attachment 8-G).

PROJECT TOTAL(S): The total values for “CDBG Funds Received to Date,” “CDBG Funds Requested,” and “Match Expended to Date” are auto-calculated from the sum amount of the Request and Recipient Match for **each budget category**.

TOTAL: The total value for “CDBG Total Amount Requested to Date” is auto-calculated from the sum of the “Total CDBG Funds Received to Date” and the “Total CDBG Funds Requested.” The requested CDBG payment amount(s) should reflect the amounts, listed by budget category, in the *CDBG Disbursements Journal* (Attachment 8-F).

SECTION 4

DEHCR GRANT AGREEMENT EXECUTION DATE: Provide the final date of signature associated with full execution of the CDBG Grant Agreement (i.e. Contract) between the UGLG (i.e. Grantee) and DEHCR.

CONSTRUCTION START DATE: Provide the date when construction began for the CDBG project. The date provided should match the Construction Start Date listed on the *Semi-Annual Labor Standards Enforcement Report* (Attachment 9-C).

AUTHORIZED RECIPIENT SIGNATURES AND DATE(S): Provide the signatures of two authorized certifying representatives, as designated on the *Signature Certification* form. At least one of the Certification signatures must be from an UGLG representative (e.g., employee, elected or appointed official). A contracted third-party consultant providing Grant Administration services may provide one of the two required Certification signatures, provided that the contracted consultant is one of the signatories on the executed *Signature Certification* form. Enter the date(s) when the request form is signed.

SECTION 5

DOA AUTHORIZATION TO PROCESS PAYMENT SIGNATURE AND DATE: The DEHCR Project Representative will provide the signature and date in this area when the *Request for Payment* is being processed.

E-mailed (preferred) or mailed *Request for Payment* forms are accepted for drawdown processing. Follow the instructions at the bottom of the form. Send the completed request form, with copies of the updated *Cash Control Register*, the updated *CDBG Disbursements Journal*, and the updated *Matching Funds Journal* to DEHCR, along with the invoices (for costs incurred) and checks (for paid invoices). Retain a copy of the payment request and supporting documentation for the grant files. **DO NOT MAIL** the forms if the UGLG has already e-mailed them to DEHCR.

ATTACHMENT 8-E: CASH CONTROL REGISTER (TEMPLATE)

A. NAME OF UGLG
B. DEHCR GRANT AGREEMENT #

[illegible]

ATTACHMENT 8-E1: CASH CONTROL REGISTER (SAMPLE)

A. NAME OF UGLG <b style="text-align: center;">Village of Yourville
B. DEHCR GRANT AGREEMENT # <b style="text-align: center;">PF 16-99

Request For Payment Submitted				CDBG Checks Received			Collections, Refunds			Payments			Balance of Federal Cash on Hand	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Pay Req. #	Date of Request	Amount of Request	Cumulative Requests to Date	Date of Deposit	Amount of Deposit	Cumulative Receipts to Date	Date	Deposit or Check Amount	Cumulative Amount to Date	Date	Amount	Cumulative Amount to Date	Date	Amount
1	07/18/16	\$150,000.00	\$150,000.00										07/18/16	\$0.00
				08/09/16	\$150,000.00	\$150,000.00							08/09/16	\$150,000.00
										08/10/16	\$30,000.00	\$30,000.00	08/10/16	\$120,000.00
										08/11/16	\$20,000.00	\$50,000.00	08/11/16	\$100,000.00
										08/12/16	\$100,000.00	\$150,000.00	08/12/16	\$0.00
2	11/14/16	\$275,000.00	\$425,000.00										11/14/16	\$0.00
				12/12/16	\$275,000.00	\$425,000.00							12/12/16	\$275,000.00
										12/14/16	\$275,000.00	\$425,000.00	12/14/16	\$0.00
3	12/16/16	\$50,000.00	\$475,000.00										12/16/16	\$0.00
							12/20/16	\$2,000.00	\$2,000.00				12/20/16	\$2,000.00
										12/20/16	Correction: (\$2,000.00)	\$423,000.00	12/20/16	\$2,000.00
				01/06/17	\$50,000.00	\$475,000.00							01/06/17	\$52,000.00
										01/09/17	\$50,000.00	\$473,000.00	01/09/17	\$2,000.00
4	08/24/17	\$23,500.00	\$498,500.00										08/24/17	\$2,000.00
				09/15/17	\$23,500.00	\$498,500.00							09/15/17	\$25,500.00
										09/15/17	\$25,500.00	\$498,500.00	09/15/17	\$0.00

ATTACHMENT 8-E2: CASH CONTROL REGISTER FORM (INSTRUCTIONS)

The *Cash Control Register* (CCR) summarizes daily receipts, payments, and federal cash on hand balances for the CDBG project. It also provides documentation that the UGLG has minimized the time elapsed between the receipt and payment of federal funds.

A copy of the current CCR, prepared in accordance with the instructions provided below, must be submitted with each *Request for Payment* (Attachment 8-D1) and with the *Completion Report* (Chapter 10 - Completion). **Note:** The CCR is to be submitted with each *Request for Payment*.

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the Grant Agreement number as it appears on the *Grant Agreement*.
- In column 1, "Pay Req. #," fill-in the request number as it appears on the corresponding completed *Request for Payment of Federal CDBG Funds* form.
- In column 2, "Date of Request," fill-in the date of the "Authorized Recipient Signature" from the *Request for Payment* form. If the required Authorized Signatories signed on different dates, list the latest of the two signature dates.
- In column 3, "Amount of Request," fill-in the amount requested as it appears on the corresponding completed *Request for Payment* form, Section 1, "Amount Requested."
- In column 4, "Cumulative Requests to Date," fill-in the total amount of CDBG funds requested to date.
- In column 5, "Date of Deposit," fill-in the date that requested CDBG funds were deposited into the CDBG checking account as shown on the notification received from the bank.
- In column 6, "Amount of Deposit," fill-in the amount of requested CDBG funds deposited into the CDBG checking account as shown on the bank notification.
- In column 7, "Cumulative Receipts to Date," fill-in the total amount of CDBG funds received to date.
- In column 8, "Date," fill-in the date of payment collections or refunds received, along with any CDBG re-payments made to DOA. (Columns 8, 9, and 10 should be used infrequently.)
- In column 9, "Deposit or Check Amount," fill-in the amount of any payment collections or refunds received.
- In column 10, "Cumulative Amount to Date," fill-in the net balance of payment collections or refunds received, if any.
- In column 11, "Date," fill-in the date funds were disbursed from the CDBG checking account.

- In column 12, “Amount,” fill-in the amount of funds disbursed from the CDBG checking account.
- In column 13, “Cumulative Amount to Date,” fill-in the total amount of funds disbursed from the CDBG checking account thus far.
- In column 14, “Date,” fill-in the date of last entry in column 5, 8, or 11, which results in a change in the “Balance of Federal Cash on Hand,” i.e., funds in the CDBG checking account.
- In column 15, “Amount,” fill-in the current balance of federal cash on hand. The balance is equal to the sum of Column 7, plus or minus Column 10, minus Column 13, and should reconcile with the CDBG checking account bank statement.
- Only **one** entry should be reported in any one row, i.e., submission of request for payment, receipt of CDBG funds, miscellaneous collection or refund, or payment of CDBG funds.
- Explanations of the sample entries on the sample *Cash Control Register* (CCR) (Attachment 8-E1) are provided:
 1. CCR (Line 1) – On July 18, the Village submitted CDBG payment request #1 to DEHCR for \$150,000.00.
 2. CCR (Line 2) – On August 9, the Village received notification from the bank that a deposit of \$150,000.00 was placed in the Village’s CDBG checking account.
 3. CCR (Lines 3, 4, and 5) – During the week of August 8-12, the Village wrote three (3) checks out of the CDBG checking account totaling \$150,000.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains three (3) corresponding entries for the checks issued in August:
 - a. DJ (Line 1) – Check 1001, Invoice #16-491, in the amount of \$30,000.00, payable to ACME Construction for water tower and water main costs;
 - b. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs; and
 - c. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of \$100,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
 4. CCR (Line 7) – On November 14, the Village submitted request #2 to DEHCR for \$275,000.00.
 5. CCR (Line 8) – On December 12, the Village received notification from the bank that a deposit of \$275,000.00 was placed in the CDBG checking account from DEHCR.

6. CCR (Line 9) – On December 14, the Village wrote two (2) checks out of the CDBG checking account and made one electronic bank transfer (EBT) totaling \$275,000.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains three (3) corresponding entries for the EBT and checks issued in December:
 - a. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of \$30,000.00, payable to Water Tower Constructors, Inc., for water tower costs [for which the Village used local funds to complete the payment and then sought reimbursement from CDBG funding for the costs already paid];
 - b. DJ (Line 9) – Check 1004, Invoice #098 listed as a split payment, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs; and
 - c. DJ (Line 10) – Check 1005, Invoice #16-492, in the amount of \$220,000.00, payable to ACME Construction for water main and street reconstruction costs.
7. CCR (Line 11) – On December 16, the Village submitted request #3 to DEHCR for \$50,000.00.
8. CCR (Lines 12 and 13) – On December 20, the Village received a refund of \$2,000.00 for an overpayment made on a prior construction invoice. The \$2,000.00 was deposited back into the CDBG checking account in anticipation of using the funds to pay a future invoice. The \$2,000.00 was deducted from the previous payments to indicate that the correction had been made. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) would also be updated to reflect the correction:
 - a. DJ (Line 15) – Correction (Refund Deposit), Invoice #16-491, in the amount of \$2,000.00, refunded from ACME Construction for incorrectly invoiced water main costs.
9. CCR (Line 14) – On January 6, the Village received notification from the bank that a deposit of \$50,000.00 was placed in the CDBG checking account from DEHCR.
10. CCR (Line 15) – On January 9, the Village wrote two (2) checks out of the CDBG checking account totaling \$50,000.00 for project-related costs incurred. The *CDBG Disbursements Journal* (DJ) would contain two (2) corresponding entries for the checks issued in January:
 - a. DJ (Line 20) – Check 1006, Invoice #16-495, in the amount of \$45,000.00, payable to ACME Construction for street reconstruction costs; and
 - b. DJ (Line 21) – Check 1007, Invoice #20415, in the amount of \$5,000.00, payable to Mary Smith Engineering Associates for grant administration costs.

11. CCR (Line 17) – On August 24, the Village submitted request #4 (the final payment request) to DEHCR for \$23,500.00.
12. CCR (Line 18) – On September 15, the Village received notification from the bank that a deposit of \$23,500.00 was placed in the CDBG checking account from DEHCR.
13. CCR (Line 19) – On September 15, the Village wrote two (2) checks out of the CDBG checking account totaling \$25,500.00 for project-related costs incurred. **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) would contain two (2) corresponding entries for the checks issued in September:
 - a. DJ (Line 26) – Check 1008, Invoice #16-502, in the amount of \$20,500.00, payable to ACME Construction for street reconstruction costs; and
 - b. DJ (Line 27) – Check 1009, Invoice #20437, in the amount of \$5,000.00, payable to Mary Smith Engineering Associates for grant administration costs.

ATTACHMENT 8-F: CDBG DISBURSEMENTS JOURNAL (TEMPLATE)

A. NAME OF UGLG
B. DEHCR GRANT AGREEMENT#

[illegible]

CDBG-PF & CDBG-PLNG Implementation Handbook

ATTACHMENT 8-F1: CDBG DISBURSEMENTS JOURNAL (SAMPLE)

A. NAME OF UGLG Village of Yourville
B. DEHCR GRANT AGREEMENT# PF 16-99

							CDBG-Funded Activities & Payments					
							CDBG Contract Amount: \$500,000.00					
1	2	3	4	5	6	7	8	9	10	11	12	
Related to CDBG Payment Request # ("Draw #")	Date of Invoice	Amount of Invoice	Payee, and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH CDBG Funds	Water Tower \$200,000.00 TOTAL	Water Mains \$200,000.00 TOTAL	Streets Curb/Gutter \$90,000.00 TOTAL	Grant Admin. \$10,000.00 TOTAL	
1	1	07/11/16	\$30,000.00	ACME Construction (Invoice #16-491)	08/10/16	1001	\$30,000.00	\$30,000.00	\$25,000.00	\$5,000.00	\$0.00	\$0.00
2	1	07/13/16	\$40,000.00	Water Tower Constructors, Inc. (Invoice #079) – SPLIT PAYMENT	08/11/16	1002	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
3	1	07/15/16	\$200,000.00	Water Tower Constructors, Inc. (Invoice #080) – SPLIT PAYMENT	08/12/16	1003	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
4				TOTAL PAYMENTS THIS PAY REQUEST			\$150,000.00	\$145,000.00	\$5,000.00	\$0.00	\$0.00	
5				TOTAL PAYMENTS TO DATE			\$150,000.00	\$145,000.00	\$5,000.00	\$0.00	\$0.00	
6				GRANT BALANCE AVAILABLE			\$350,000.00	\$55,000.00	\$195,000.00	\$90,000.00	\$10,000.00	
7				FEDERAL CASH ON HAND			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
8	2	11/04/16	\$60,000.00	Water Tower Constructors, Inc. (Invoice #095) – SPLIT PAYMENT [Village reimbursed 12/14/16 via EBT]	12/01/16	6679* (General Acct.)	\$30,000.00*	\$30,000.00*	\$30,000.00*	\$0.00	\$0.00	\$0.00
9	2	11/08/16	\$50,000.00	Water Tower Constructors, Inc. (Invoice #098) – SPLIT PAYMENT	12/14/16	1004	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
10	2	11/11/16	\$220,000.00	ACME Construction (Invoice #16-492)	12/14/16	1005	\$220,000.00	\$220,000.00	\$0.00	\$195,000.00	\$25,000.00	\$0.00
11				TOTAL PAYMENTS THIS PAY REQUEST			\$275,000.00	\$55,000.00	\$195,000.00	\$25,000.00	\$0.00	
12				TOTAL PAYMENTS TO DATE			\$425,000.00	\$200,000.00	\$200,000.00	\$25,000.00	\$0.00	
13				GRANT BALANCE AVAILABLE			\$75,000.00	\$0.00	\$0.00	\$65,000.00	\$10,000.00	
14				FEDERAL CASH ON HAND			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

* Indicates CDBG costs incurred that were initially paid with local (Village) funds, for which the Village will seek reimbursement from CDBG funding.

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CDBG Disbursements Journal (Sample), continued from the previous page.

							CDBG-Funded Activities & Payments				
							CDBG Contract Amount: \$500,000.00				
1	2	3	4	5	6	7	8	9	10	11	12
Related to CDBG Payment Request # ("Draw #")	Date of Invoice	Amount of Invoice	Payee, and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH CDBG Funds	Water Tower \$200,000.00 TOTAL	Water Mains \$200,000.00 TOTAL	Streets Curb/Gutter \$90,000.00 TOTAL	Grant Admin. \$10,000.00 TOTAL
15	1	07/11/16	\$30,000.00 \$28,000.00	ACME Construction (Invoice #16-491) – CORRECTION	12/20/16	CORRECTION (Refund Deposit)	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00
16			TOTAL PAYMENTS THIS PAY REQUEST				(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	\$0.00
17			TOTAL PAYMENTS TO DATE				\$423,000.00	\$200,000.00	\$198,000.00	\$25,000.00	\$0.00
18			GRANT BALANCE AVAILABLE				\$77,000.00	\$0.00	\$2,000.00	\$65,000.00	\$10,000.00
19			FEDERAL CASH ON HAND				\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
20	3	12/09/16	\$45,000.00	ACME Construction (Invoice #16-495)	01/09/17	1006	\$45,000.00	\$0.00	\$0.00	\$45,000.00	\$0.00
21	3	12/09/16	\$5,000.00	Mary Smith Engineering Associates (Invoice #20415)	01/09/17	1007	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
22			TOTAL PAYMENTS THIS PAY REQUEST				\$50,000.00	\$0.00	\$0.00	\$45,000.00	\$5,000.00
23			TOTAL PAYMENTS TO DATE				\$473,000.00	\$200,000.00	\$198,000.00	\$70,000.00	\$5,000.00
24			GRANT BALANCE AVAILABLE				\$25,000.00	\$0.00	\$0.00	\$20,000.00	\$5,000.00
25			FEDERAL CASH ON HAND				\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
26	4	08/15/17	\$20,500.00	ACME Construction (Invoice #16-502)	09/15/17	1008	\$20,500.00	\$0.00	\$2,000.00	\$18,500.00	\$0.00
27	4	08/16/17	\$5,000.00	Mary Smith Engineering Associates (Invoice #20437)	09/15/17	1009	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
28			TOTAL PAYMENTS THIS PAY REQUEST				\$25,500.00	\$0.00	\$2,000.00	\$18,500.00	\$5,000.00
29			TOTAL PAYMENTS TO DATE				\$498,500.00	\$200,000.00	\$200,000.00	\$88,500.00	\$10,000.00
30			GRANT BALANCE AVAILABLE				\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00
31			FEDERAL CASH ON HAND				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
32											
33											

ATTACHMENT 8-F2: CDBG DISBURSEMENTS JOURNAL (INSTRUCTIONS)

(Contact the Project Representative for questions regarding the CDBG Disbursements Journal)

The *CDBG Disbursements Journal* summarizes payments and the budget categories to which they were charged, as well as providing the available balance of funds by budget category and totals. The *CDBG Disbursements Journal* is **exclusively** for grant expenditures from the CDBG checking account. All other expenditures are recorded in the *Matching Funds Journal* (Attachment 8-G).

A copy of the current *CDBG Disbursements Journal* (DJ), prepared in accordance with the instructions provided below, must be submitted with each *Request for Payment* (Attachment 8-D1) and with the *Project Completion Report* (Chapter 10 – Completion). **Note:** The DJ is to be submitted with each *Request for Payment*.

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the *Grant Agreement* number as it appears on the *Grant Agreement*.
- In the upper right-hand corner of the table, fill-in the “CDBG Contract Amount” (i.e. the total CDBG Award Amount) as it is listed in the budget table of the executed *Grant Agreement*. The CDBG Contract Amount should be equal to the sum of the funded amounts for each of the individual activities (Columns 9, 10, 11, and 12) listed on the *CDBG Disbursements Journal*.
- In column 1, “Payment Request #,” fill-in the CDBG payment request number associated with the listed CDBG costs incurred (and/or payments made) on the corresponding completed *Request for Payment of Federal CDBG Funds* form.
- In column 2, “Date of Invoice,” fill-in the date of the invoice received from the contractor, sub-contractor, or professional services provider.
- In column 3, “Amount of Invoice,” fill-in the amount requested as it appears on the corresponding completed invoice received from the contractor, sub-contractor, or professional services provider.
- In column 4, “Payee and Invoice or Voucher Number,” fill-in the name of the contractor, sub-contractor, or professional services provider seeking payment, along with the corresponding invoice or voucher number.
- In column 5, “Date of Payment,” fill-in the date that the invoice was paid (if payment was made). If a check was issued or if a bank transfer was made, the payment date should match the date listed on the check or the date of the transfer. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated *CDBG Disbursements Journal* submitted with the next *CDBG Request for Payment*.
- In column 6, “Check Number,” fill-in the check number (or electronic transaction reference number) associated with the payment issued. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be

completed and submitted on the updated *CDBG Disbursements Journal* submitted with the next *CDBG Request for Payment*. A check number may be listed more than once if it was used to pay multiple invoices at one time.

- In column 7, “Check Amount (Total),” fill-in the total amount listed on check issued to pay the corresponding invoice. If additional items or non-eligible CDBG costs were included with the check amount, the submitted copy of the check (or invoice) must include an explanation of the difference in dollar values.
- In column 8, “Check Amount Paid with CDBG Funds,” fill-in the amount of the corresponding check that was paid using CDBG funds.
- In columns 9-12, “<Activity Name>, <Funded Amount>,” fill-in the amounts of the CDBG check issued that pertain to the specific CDBG-funded activities listed. If a check is issued to cover partial payment of multiple activities within the project, then the amounts should add-up to the total dollar value listed in column 8.
- Only **one** payee (contractor, sub-contractor, or professional services provider) should be reported in any one row.
- Explanations of the sample entries on the sample *CDBG Disbursements Journal* (DJ) (Attachment 8-F1) are provided:
 1. DJ (Line 1) – Check 1001, Invoice #16-491, in the amount of \$30,000.00, payable to ACME Construction for water tower and water main costs. The \$30,000.00 paid covered a combination of water tower costs (for \$25,000.00) and water main costs (\$5,000.00).
 2. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$40,000.00 was split between CDBG funding (50%) and Match funding (also 50%). **PLEASE NOTE:** The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:
 - a. MFJ (Line 2) – Check 7032, Invoice #079 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
 3. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of \$100,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$200,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:
 - a. MFJ (Line 3) – Check 7033, Invoice #080 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

4. DJ (Line 4) – Total Payments this Pay Request, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type during the month of August.
5. DJ (Line 5) – Total Payments to Date, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project thus far.
6. DJ (Line 6) – Grant Balance Available, calculates the total CDBG funds remaining (i.e. available to still be used) to pay contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the remaining portions of the project.
7. DJ (Line 7) – Federal Cash on Hand, calculates the drawn CDBG funds that are in the Village's possession but have not yet been distributed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type. The UGLG cannot keep more than \$5,000.00 in federal cash on hand. Any federal cash on hand should be used as soon as possible and should offset any future CDBG payment requests to DEHCR.
8. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of \$30,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$60,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the first Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
 - b. MFJ (Line 8) – Check 7034, Invoice #095 listed as a split payment, in the amount of \$30,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
9. DJ (Line 9) – Check 1005, Invoice #098 listed as a split payment, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$50,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *Matching Funds Journal* (MFJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
 - c. MFJ (Line 9) – Check 7035, Invoice #098 listed as a split payment, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
10. DJ (Line 10) – Check 1006, Invoice #16-492, in the amount of \$220,000.00, payable to ACME Construction for water main and street reconstruction costs. The \$220,000.00 paid covered a combination of water main costs (for \$195,000.00) and street reconstruction costs (for \$25,000.00).

11. DJ (Line 15) – Correction (Refund Deposit), pertaining to invoice #16-491, in the amount of \$2,000.00, refunded from ACME Construction to the Village for incorrectly invoiced water main costs.
12. DJ (Line 20) – Check 1006, Invoice #16-495, in the amount of \$45,000.00, payable to ACME Construction for street reconstruction costs.
13. DJ (Line 21) – Check 1007, Invoice #20437, in the amount of \$5,000.00, payable to Mary Smith Engineering Associates for grant administration services provided.
14. DJ (Line 26) – Check 1008, Invoice #16-502, in the amount of \$20,500.00, payable to ACME Construction for final water main and street reconstruction costs. The \$20,500.00 paid covered a combination of water main costs (for \$2,000.00) and street reconstruction costs (\$15,500.00).
15. DJ (Line 27) – Check 1009, Invoice #20437, in the amount of \$5,000.00, payable to Mary Smith Engineering Associates for final grant administration services provided.
16. DJ (Line 29) – Total Payments to Date, summarizes the CDBG funds disbursed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project:
 - a. Column 8 shows that a total of \$498,500.00 in CDBG funds were used to fund the project;
 - b. Column 9 shows that a total of \$200,000.00 in CDBG funds were used for the water tower costs incurred;
 - c. Column 10 shows that a total of \$200,000.00 in CDBG funds were used for the water main costs incurred;
 - d. Column 11 shows that a total of \$88,500.00 in CDBG funds were used for the street reconstruction costs incurred; and
 - e. Column 12 shows that a total of \$10,000.00 in CDBG funds were used for the grant administration services provided.
17. DJ (Line 30) – Grant Balance Available, calculates the total CDBG funds remaining (i.e. not used) for the project:
 - a. Column 8 shows that a total of \$1,500.00 in CDBG funds not used due to the budgeted street reconstruction costs coming in under budget by the end of the project;
 - b. Column 9 shows that no budgeted CDBG funds remain for water tower costs at the end of the project;
 - c. Column 10 shows that no budgeted CDBG funds remain for water main costs at the end of the project;

- d. Column 11 shows that a total of \$1,500.00 in CDBG funds were not used for the street reconstruction activity; and
 - e. Column 12 shows that no budgeted CDBG funds remain for grant administration services at the end of the project.
18. DJ (Line 7) – Federal Cash on Hand, calculates the drawn CDBG funds that are in the Village’s possession but have not yet been distributed to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type. The UGLG successfully expended all of the CDBG funds (received from DEHCR) on eligible project activities, so no excess federal cash on hand will need to be returned to DEHCR.

ATTACHMENT 8-G: MATCHING FUNDS JOURNAL (TEMPLATE)

C. NAME OF UGLG
D. DEHCR GRANT AGREEMENT#

							Match-Funded Activities & Payments				
							Matching Funds Contract Amount: \$500,000.00				
1	2	3	4	5	6	7	13	14	15	16	17
Related to CDBG Payment Request # ("Draw #")	Date of Invoice	Amount of Invoice	Payee, and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount <u>PAID WITH MATCH</u> Funds	ACTIVITY NAME Contracted Amount	ACTIVITY NAME Contracted Amount	ACTIVITY NAME Contracted Amount	ACTIVITY NAME Contracted Amount

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ATTACHMENT 8-G1: MATCHING FUNDS JOURNAL (SAMPLE)

A. NAME OF UGLG <b style="text-align: center;">Village of Yourville
B. DEHCR GRANT AGREEMENT# <b style="text-align: center;">PF 16-99

							Match-Funded Activities & Payments				
							Matching Funds Contract Amount: \$500,000.00				
1	2	3	4	5	6	7	13	14	15	16	17
Related to CDBG Payment Request # ("Draw #")	Date of Invoice	Amount of Invoice	Payee, and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH MATCH Funds	Water Tower \$200,000.00 TOTAL	Water Mains \$200,000.00 TOTAL	Engineering (Match Only) \$80,000.00 TOTAL	Grant Admin. \$20,000.00 TOTAL
1	1	01/05/16	\$15.00	River Bank (annual service charge for having a checking account at the bank)	01/05/16	AW	\$15.00	\$15.00	\$0.00	\$0.00	\$15.00
2	1	07/13/16	\$40,000.00	Water Tower Constructors, Inc. (Invoice #079) – SPLIT PAYMENT	08/11/16	7032	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00
3	1	07/15/16	\$200,000.00	Water Tower Constructors, Inc. (Invoice #080) – SPLIT PAYMENT	08/12/16	7033	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00
4				TOTAL PAYMENTS THIS PAY REQUEST			\$120,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00
5				TOTAL PAYMENTS TO DATE			\$120,015.00	\$120,000.00	\$0.00	\$0.00	\$15.00
6				REMAINING MATCH OBLIGATION			\$379,985.00	\$80,000.00	\$200,000.00	\$80,000.00	\$19,985.00
7											
8	2	11/04/16	\$60,000.00	Water Tower Constructors, Inc. (Invoice #095) – SPLIT PAYMENT	12/01/16	7034	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00
9	2	11/08/16	\$50,000.00	Water Tower Constructors, Inc. (Invoice #098) – SPLIT PAYMENT	12/14/16	7035	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00
10	2	11/30/16	\$25,000.00	Water Tower Constructors, Inc. (Invoice #100)	12/20/16	7036	\$25,000.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00
11	2	11/30/16	\$40,000.00	Mary Smith Engineering Associates (Invoice #20407)	12/20/16	7037	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00
12				TOTAL PAYMENTS THIS PAY REQUEST			\$120,000.00	\$80,000.00	\$0.00	\$40,000.00	\$0.00
13				TOTAL PAYMENTS TO DATE			\$240,015.00	\$200,000.00	\$0.00	\$40,000.00	\$15.00
14				REMAINING MATCH OBLIGATION			\$259,985.00	\$0.00	\$200,000.00	\$40,000.00	\$19,985.00
15											
16											

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Matching Funds Journal (Sample), continued from the previous page.

							Match-Funded Activities & Payments					
							Matching Funds Contract Amount: \$500,000.00					
1	2	3	4	5	6	7	13	14	15	16	17	
Related to CDBG Payment Request # ("Draw #")	Date of Invoice	Amount of Invoice	Payee, and Invoice or Voucher Number	Date of Payment	Check Number	Check Amount (TOTAL)	Check Amount PAID WITH MATCH Funds	Water Tower \$200,000.00 TOTAL	Water Mains \$200,000.00 TOTAL	Engineering (Match Only) \$80,000.00 TOTAL	Grant Admin. \$20,000.00 TOTAL	
17	3	12/09/16	\$50,000.00	ACME Construction (Invoice #16-497)	01/05/17	7038	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
18	3	12/09/16	\$40,000.00	Mary Smith Engineering Associates (Invoice #20410)	01/09/17	7039	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00
19	3	12/23/16	\$50,000.00	ACME Construction (Invoice #16-499)	01/20/17	7040	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
20	3	12/23/16	\$2,500.00	Mary Smith Engineering Associates (Invoice #20421)	01/20/17	7041	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
21				TOTAL PAYMENTS THIS PAY REQUEST			\$142,500.00	\$0.00	\$100,000.00	\$40,000.00	\$2,500.00	
22				TOTAL PAYMENTS TO DATE			\$382,515.00	\$200,000.00	\$100,000.00	\$80,000.00	\$2,515.00	
23				REMAINING MATCH OBLIGATION			\$117,485.00	\$0.00	\$100,000.00	\$0.00	\$17,485.00	
24												
25	4	08/01/17	\$50,000.00	ACME Construction (Invoice #16-500)	09/01/17	7042	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
26	4	08/10/17	\$50,000.00	ACME Construction (Invoice #16-501)	09/10/17	7043	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00
27	4	08/10/17	\$10,000.00	Mary Smith Engineering Associates (Invoice #20425)	09/10/17	7044	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00
28	4	08/15/17	\$7,485.00	Mary Smith Engineering Associates (Invoice #20432)	09/12/17	7045	\$7,485.00	\$7,485.00	\$0.00	\$0.00	\$0.00	\$7,485.00
29				TOTAL PAYMENTS THIS PAY REQUEST			\$117,485.00	\$0.00	\$100,000.00	\$0.00	\$17,485.00	
30				TOTAL PAYMENTS TO DATE			\$500,000.00	\$200,000.00	\$200,000.00	\$80,000.00	\$20,000.00	
31				REMAINING MATCH OBLIGATION			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32												
33												
34												
35												

ATTACHMENT 8-G2: MATCHING FUNDS JOURNAL (INSTRUCTIONS)

(Contact the Project Representative for questions regarding the Matching Funds Journal)

The *Matching Funds Journal* (MFJ) documents all matching funds spent as required by the CDBG Grant Agreement, “Grant Agreement Commitment of Other Parties.” The UGLG will find the match amount, budget activity name(s), and budgeted activity amount(s) within the budget of the executed *Grant Agreement*. The *Matching Funds Journal* **is exclusively** for grant project expenditures paid using the UGLG’s required matching funds. All grant expenditures made from the CDBG checking account are recorded in the *CDBG Disbursements Journal* (Attachment 8-F).

A copy of the current *Matching Funds Journal*, prepared in accordance with the instructions provided below must be submitted with **each** *Request for Payment* (Attachment 8-D1) and with the *Project Completion Report* (Chapter 10 - Completion). **Please Note:** The MFJ is to be submitted with **each** *Request for Payment*.

- In box A, fill-in the name of the UGLG as it appears on the *Grant Agreement*.
- In box B, fill-in the *Grant Agreement* number as it appears on the *Grant Agreement*.
- In the upper right-hand corner of the table, fill-in the “Matching Funds Contract Amount” (i.e. the total required Match Amount) as it is listed in the budget table of the executed *Grant Agreement*. The Matching Funds Contract Amount should be equal to the sum of the funded amounts for each of the individual activities (Columns 14, 15, 16, and 17) listed on the *Matching Funds Journal*.
- In column 1, “Payment Request #,” fill-in the number of the CDBG payment request upon which the listed Match costs incurred (and/or payments made) were first reported.
- In column 2, “Date of Invoice,” fill-in the date of the invoice received from the contractor, sub-contractor, or professional services provider.
- In column 3, “Amount of Invoice,” fill-in the amount requested as it appears on the corresponding completed invoice received from the contractor, sub-contractor, or professional services provider.
- In column 4, “Payee and Invoice or Voucher Number,” fill-in the name of the contractor, sub-contractor, or professional services provider seeking payment, along with the corresponding invoice or voucher number.
- In column 5, “Date of Payment,” fill-in the date that the invoice was paid (if payment was made). If a check was issued or if a bank transfer was made, the payment date should match the date listed on the check or the date of the transfer. If the invoice has not yet been paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated *Matching Funds Journal* submitted with the next *CDBG Request for Payment*.
- In column 6, “Check Number,” fill-in the check number (or electronic transaction reference number) associated with the payment issued. If the invoice has not yet been

paid, leave this space blank. After the payment has been made, the information must be completed and submitted on the updated *Matching Funds Journal* submitted with the next *CDBG Request for Payment*. A check number may be listed more than once if it was used to pay multiple invoices at one time.

- In column 7, “Check Amount (Total),” fill-in the total amount listed on check issued to pay the corresponding invoice. If additional items or non-eligible Match costs were included with the check amount, the submitted copy of the check (or invoice) must include an explanation of the difference in dollar values.
- In column 13, “Check Amount Paid with Match Funds,” fill-in the amount of the corresponding check that was paid using Match funds.
- In columns 14-17, “<Activity Name>, <Contracted Amount>,” fill-in the amounts of the Match check issued that pertain to the specific Match-funded activities listed. If a check is issued to cover partial payment of multiple activities within the project, then the amounts should add-up to the total dollar value listed in column 13.
- Only **one** payee (contractor, sub-contractor, or professional services provider) should be reported in any one row.
- Explanations of the sample entries on the sample *Matching Funds Journal* (MFJ) (Attachment 8-G1) are provided:
 1. MFJ (Line 1) – Automatic Withdrawal (AW), in the amount of \$15.00, payable to River Bank for the annual checking account service fee. The \$15.00 fee was deducted from the \$20,000.00 of Match funds budgeted for Grant Administration services.
 2. MFJ (Line 2) – Check 7032, Invoice #079 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$40,000.00 was split between CDBG funding (50%) and Match funding (also 50%). **PLEASE NOTE:** The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:
 - a. DJ (Line 2) – Check 1002, Invoice #079 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
 3. MFJ (Line 3) – Check 7033, Invoice #080 listed as a split payment, in the amount of \$20,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$200,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in July and subsequently paid in August:
 - a. DJ (Line 3) – Check 1003, Invoice #080 listed as a split payment, in the amount of \$100,000.00, payable to Water Tower Constructors, Inc., for water tower costs.

4. MFJ (Line 4) – Total Payments for Pay Request, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type during the month of August.
5. MFJ (Line 5) – Total Payments to Date, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project thus far.
6. MFJ (Line 6) – Remaining Match Obligation, calculates the total Match funds remaining (i.e. contracted to still be used) to pay contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the remaining portions of the project.
7. MFJ (Line 8) – Check 7034, Invoice #095 listed as a split payment, in the amount of \$30,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$60,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the first Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
 - a. DJ (Line 8) – Check 6679*, Invoice #095 listed as a split payment, in the amount of \$30,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
8. MFJ (Line 9) – Check 7035, Invoice #098 listed as a split payment, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs. The total invoice amount of \$50,000.00 was split between CDBG funding (50%) and Match funding (also 50%). The *CDBG Disbursements Journal* (DJ) contains one (1) corresponding entry for the second Water Tower Constructors, Inc. invoice received in November and subsequently paid in December:
 - a. DJ (Line 9) – Check 1005, Invoice #098 listed as a split payment, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
9. MFJ (Line 10) – Check 7036, Invoice #100, in the amount of \$25,000.00, payable to Water Tower Constructors, Inc., for water tower costs.
10. MFJ (Line 11) – Check 7037, Invoice #20407, in the amount of \$40,000.00, payable to Mary Smith Engineering Associates, for engineering costs.
11. MFJ (Line 17) – Check 7038, Invoice #16-497, in the amount of \$50,000.00, payable to ACME Construction for water main costs.
12. MFJ (Line 18) – Check 7039, Invoice #20410, in the amount of \$40,000.00, payable to Mary Smith Engineering Associates, for engineering costs.

13. MFJ (Line 19) – Check 7040, Invoice #16-499, in the amount of \$50,000.00, payable to ACME Construction for water main costs.
14. MFJ (Line 20) – Check 7041, Invoice #20421, in the amount of \$2,500.00, payable to Mary Smith Engineering Associates, for grant administration costs.
15. MFJ (Line 25) – Check 7042, Invoice #16-500, in the amount of \$50,000.00, payable to ACME Construction for water main costs.
16. MFJ (Line 26) – Check 7043, Invoice #16-500, in the amount of \$50,000.00, payable to ACME Construction for water main costs.
17. MFJ (Line 27) – Check 7044, Invoice #20425, in the amount of \$10,000.00, payable to Mary Smith Engineering Associates, for grant administration costs.
18. MFJ (Line 28) – Check 7045, Invoice #20432, in the amount of \$7,485.00, payable to Mary Smith Engineering Associates, for grant administration costs.
19. MFJ (Line 30) – Total Payments to Date, summarizes the Matching funds paid to contractors, sub-contractors, and professional services providers as a total and separately by budget activity type for the entire project:
 - a. Column 13 shows that a total of \$500,000.00 in Match funds were used to fund the project;
 - b. Column 14 shows that a total of \$200,000.00 in Match funds were used for the water tower costs incurred;
 - c. Column 15 shows that a total of \$200,000.00 in Match funds were used for the water main costs incurred;
 - d. Column 16 shows that a total of \$80,000.00 in Match funds were used for the engineering costs incurred; and
 - e. Column 17 shows that a total of \$20,000.00 in Match funds were used for the grant administration services provided.
20. MFJ (Line 31) – Remaining Match Obligation, calculates the total required Match funds remaining (i.e. that must be spent) for the project:
 - a. Column 13 shows that no budgeted Match funds remain to be spent on the project;
 - b. Columns 14, 15, 16, and 17 show that no budgeted Match funds remain for water tower, water main, engineering, nor grant administration costs at the end of the project.

ADDITIONAL NOTES: (optional)